

Urban Farming Assessment Act

The Urban Farming Assessment Act (UFAA) is a separate and distinct law from the Farmland Assessment Act (FAA). Currently the UFAA only applies to Salt Lake and Davis Counties, since the law specifies counties of the first class and counties of the second class that are at least 98% urban, according to the latest census. Any questions about standard procedures in administering the law should be referred to the appropriate county assessor's office. You may link to the Salt Lake County Assessor's web site by clicking <http://assessor.slco.org/>, or the Davis County Assessor's web site by clicking <http://www.co.davis.ut.us/assessor/default.cfm>.

Since some aspects of the UFAA law mirror the FAA law, but others are entirely different, the following comparison chart may be helpful to compare and contrast the two laws.

Comparison Chart
Farmland Assessment Act vs. Urban Farming Assessment Act¹

| Provision | Farmland Assessment Act | Urban Farming Assessment Act |
|--|--|--|
| Statute | §59-2-501 to 515 | §59-2-1701 to 1712 |
| Counties | All | Salt Lake County (First class) Davis County (2 nd class and 98% urban) |
| Permissible activities | Crops, grazing, livestock | Food crops |
| Reasonable expectation of profit | Yes | From food sales |
| Size requirement | 5+ contiguous acres | 2 to 4.99 acres |
| Land under agricultural buildings & facilities | Counts towards acres | Counts towards acres |
| Size exception | <5 acres used in conjunction with a 5+ acre parcel in same county with identical ownership | None |
| Size waiver | Eminent domain; 80% of income | None |
| Production requirement | >50% of average production | >50% of average production |
| Gov. cropland retirement | Qualifies | Does not qualify |
| Production waiver | No fault; Government program | None |
| Prerequisite active production | 2 years immediately preceding | 2 years immediately preceding |
| Value | Based on county & class listed in R884-24P-53 | Based solely on Salt Lake County, Irr I as listed in R884-24P-53 ² |
| Classes | Irr I-IV, Mead, Orch, Dry III-IV, Gr I-IV, Non-prod | Irr I ² |
| Owner application required | Yes, consent to audit & lien | Yes, consent to audit & lien |
| Rollback tax upon withdrawal | Fair market tax minus FAA tax | Fair market tax minus UFAA tax |
| Rollback tax period to be paid | 5 years prior | 5 years prior |

¹ Based on Utah Code Annotated and Utah Administrative Code as of 5/13/2014

² Utah Administrative Code R884-24P-73